

DARLENE GREEN
Comptroller



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



Internal Audit Section

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November 28, 2006

Kimberly Beck, Director
Salvation Army Family Haven
3744 Lindell
St. Louis, MO 63108

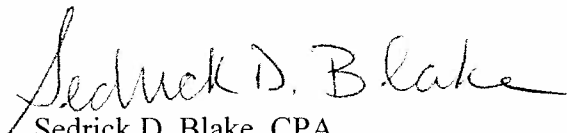
RE: Fiscal Monitoring Report of Salvation Army Family Haven, Supportive Housing
Program Grant (SHP) Document #51094 (Project #2007-HOM06)

Dear Ms. Beck:

Enclosed is a report of our fiscal monitoring review of the Salvation Army Family Haven (Document #51094) for the period June 1, 2005 through May 31, 2006. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Salvation Army Family Haven. Our fieldwork was completed on October 25, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,


Sedrick D. Blake, CPA
Internal Audit Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, Department of Human Services



CITY OF ST. LOUIS

***DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES PROGRAM***

***SALVATION ARMY FAMILY HAVEN
SUPPORTIVE HOUSING PROGRAM (SHP)
DOCUMENT #51094***

FISCAL MONITORING REVIEW

JUNE 1, 2005 THROUGH MAY 31, 2006

PROJECT #2007-HOM6

DATE ISSUED: NOVEMBER 28, 2006

***Prepared by:
The Internal Audit Section***



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
SALVATION ARMY FAMILY HAVEN
DOCUMENT #51094
FISCAL MONITORING REVIEW
JUNE 1, 2005 THROUGH MAY 31, 2006**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
SALVATION ARMY FAMILY HAVEN
DOCUMENT #51094
FISCAL MONITORING REVIEW
JUNE 1, 2005 THROUGH MAY 31, 2006**

INTRODUCTION

Background

Contract Name: Salvation Army Family Haven

Document Number: #51094

Contract Periods: June 1, 2004 through May 31, 2006

Contract Amounts: \$330,256.00

The contract provided funds from the Department of Housing and Urban Development (HUD) Supportive Housing Program (SHP) to Salvation Army Family Haven to provide supportive services for up to six months to families and individuals that are homeless.

Purpose

The purpose of this fiscal monitoring review was to determine Salvation Army Family Haven's (Document #51094) compliance with federal, state and local Department of Human Services (DHS) requirements for the period June 1, 2005 through May 31, 2006.

Scope and Methodology

We made inquiries regarding Salvation Army Family Haven's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on October 25, 2006.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Salvation Army Family Haven did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated May 6, 2005 had no observations.

A-133 Status

Because it expended \$500,000 or more in federal funds for the year ending September 30, 2005, the Agency was required to file an A-133 audit report. The audit report, dated December 6, 2005 for the fiscal year ended September 30, 2005, rendered an unqualified opinion on the general purpose financial statements with no reportable conditions, weaknesses or material noncompliance. With respect to the federal awards section, an unqualified opinion was rendered with one reportable condition not considered a material weakness but required to be disclosed under OMB Circular A-133. This finding did not apply to the DHS grant specifically. IAS reviewed the audit and recommended the Agency's Corrective Action Plan include timely completion dates.

Summary of Current Observations

There are no observations.